

IN THE SPECIFICATION:

Please amend paragraph [0017] as follows;

[0017] The third sheet 20 extends into the envelope 18 defined by the first and second sheets 12,16. The third sheet 20 is flexible to facilitate collection of the waste material. In the preferred embodiment, the third sheet 20 is affixed by gluing, heat sealing or other method of attachment to one of the first and second sheets. More specifically, the first sheet 12 further includes a first end 22 spaced from a top edge 30 of the second sheet 16 and the third sheet 20 is ~~permanently~~ affixed by gluing, heat sealing or other method of attachment to the first sheet 12 at the first end 22. By having the absorbent sheet attached only at the top, the device remains soft and flexible so that it can easily encompass the waste material and allow the waste material to be wrapped and manipulated into the envelope 18. It is to be understood, however, that the third sheet 20 could be attached to any portion of the first sheet 12. The attachment of the third sheet 20 is not intended to limit the present invention. The third sheet 20 may be attached to one of the first and second sheets 12,16 by any conventional method including, but not limited to, pressure sealing, heat sealing, stitching, and so on.

Please amend paragraph [0023] as follows;

[0023] The first and second side edges 24,26 are of substantially equal length. The first sheet 12 includes a longitudinal edge 34 which, in the preferred embodiment, is at least twice the length of each of the first and second side edges 24,26 of the second sheet 16. In additional embodiments, the longitudinal edge 34 of the first sheet 12 is at least three times the length of each of the first and second side edges 24,26 of the second sheet 16. While it is preferred that the longitudinal edge 34 be at least twice the length of each of the first and second side edges 24,26, this is not intended to limit the present invention.